

उक्त अधिसूचना में, सारणी क में, क्रम संख्या 1 और उससे संबन्धित प्रविष्टियों के पश्चात निम्नलिखित क्रम संख्या और प्रविष्टियों को प्रतिस्थापित किया जाएगा, यथा,-

(1)	(2)	(3)
"2	वायुयान, वायुयान के इंजन और वायुयान के अन्य घटक और कल-पुर्जों की देख-भाल, मरम्मत या ओवरहाल सेवा की ऐसे व्यक्ति को आपूर्ति जो आगे के कारोबार में इसका उपयोग करे।	सेवा की आपूर्ति का स्थान वह होगा जहां सेवा को प्राप्त करने वाला अवस्थित होगा।"

2. यह अधिसूचना 1 अप्रैल 2020 से लागू होगी।

[फा. सं. 354/32/2020-टीआरयू]

प्रमोद कुमार, निदेशक

NOTIFICATION

New Delhi, the 26th March, 2020

No. 02/2020-Integrated Tax

G.S.R. 224(E).—In exercise of the powers conferred by sub-section (13) of section 13 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in order to prevent double taxation or non-taxation of the supply of a service, or for the uniform application of rules, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 4/2019-Integrated Tax, dated the 30th September, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 748(E), dated the 30th September, 2019, namely:-

In the said notification, in Table A, after serial number (1) and the entries relating thereto, the following serial number and entry shall be inserted, namely: -

(1)	(2)	(3)
"2	Supply of maintenance, repair or overhaul service in respect of aircrafts, aircraft engines and other aircraft components or parts supplied to a person for use in the course or furtherance of business.	The place of supply of services shall be the location of the recipient of service."

2. This notification shall come into force with effect from the 1st day of April, 2020.

[F. No. 354/32/2020-TRU]

PRAMOD KUMAR, Director